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Manual for Missionaries

BOARD OF FOREIGN MISSIONS
METHODIST EPISCOPAL CHURCH

**MANUAL FOR MISSIONARIES OF THE
BOARD OF FOREIGN MISSIONS
of the
METHODIST EPISCOPAL CHURCH**

The following pages contain a statement of the purpose, organization and methods of the Board of Foreign Missions in its several fields of activities.

I. The Missionary Purpose

1. The Board of Foreign Missions is the agency through which the Methodist Episcopal Church seeks to fulfill its duty under the general missionary commission of its Master: "Go ye into all the world and preach the Gospel." This supplies at once its motive, its supreme authority and its program: to do the will of Christ by carrying His Gospel everywhere. The organized activities of the Board have been promoted since 1819 by the Missionary Society, and since 1907 by its successor the Board of Foreign Missions.

**II. Mission Fields of the Methodist
Episcopal Church**

1. The Board of Foreign Missions is now actively engaged in carrying on mission work in five great continental areas, in which it is represented by more than twelve hundred missionaries.

Eastern Asia: China, Japan and Korea.

Southern Asia: India and Burma.

Southeastern Asia: Malaysia, Netherlands Indies and the Philippine Islands.

Africa: Liberia, Angola, Belgian Congo, Rhodesia and Portuguese East Africa.

Latin-America: Mexico, Panama, Costa Rica, Peru, Ecuador, Bolivia, Chile, Uruguay and Argentina.

Europe and North Africa: Austria, Baltic Provinces, Bulgaria, Denmark, Finland, France, Germany, Hungary, Italy, Jugo-Slavia, Norway, Russia, Spain, Sweden, Switzerland, Algeria, Tunis and Madeira Islands.

III. Board of Foreign Missions

1. Its Offices: The Headquarters of the Board is at 150 Fifth Avenue, New York City, New York, U. S. A. The Cable address is: Missions New York

2. Charter: The charter granted to the Board by the Legislature of the State of New York empowers the General Conference to elect a Board of Managers, to elect Corresponding Secretaries, and to adopt a constitution for the government of the affairs of the Board.

3. Object: Its objects are religious, philanthropic, and educational, designed to diffuse more generally the blessings of Christianity, by the promotion and support

of all phases of Church work and missionary activity in foreign countries; and also in such other places subject to the sovereignty of the United States, but not on the continent of North America or the islands adjacent thereto, as may be committed to the care of such organization by the General Conference of the Methodist Episcopal Church, under such rules and regulations as said General Conference may from time to time prescribe.

4. **Board of Managers:** The constitution provides that the management and disposition of the affairs of the Board of Foreign Missions, the making of appropriations, and the administration of these, and of other funds, shall be vested in a Board of Managers to be elected by the General Conference.

5. **Information Regarding** the procedure of the Board and the duties of its various officers and committees, will be found in the constitution and by-laws published in the Annual Report.

IV. The Woman's Foreign Missionary Society

1. **The Woman's Foreign Missionary Society** works in harmony with and under the supervision of the authorities of the Board of Foreign Missions. The appointment, recall and remuneration of its mis-

sionaries, and the designation of their fields of labor, are subject to the approval of the Board of Foreign Missions, and annual appropriations to mission fields are submitted for revision and approval, to the Board.

2. All Missionaries Sent Out by the Woman's Foreign Missionary Society labor under the direction of the particular conference or mission of the church in which severally they may be employed. They are appointed annually by the president of the conference or mission, and are subject to the same rules of removal that govern the missionaries of the Board.

3. All Work of the Woman's Foreign Missionary Society in foreign lands is under the direction of the conferences or missions, and their committees, their superintendents or district superintendents, in exactly the same manner as the work of the Board of Foreign Missions.

V. Missionaries

1. Term of Service: Missionaries can come to the highest usefulness only when they have acquainted themselves through the native language with the social and moral conditions of the people to whom they go. In many countries where civilization is backward, it often takes years for a missionary to obtain that status. Having

in view these facts, and the difficulty of mastering foreign languages, the learning of the peculiarities and characteristics of strange peoples, the Board gives special attention to the character, abilities, training, health and disposition of candidates and of its representatives, with the hope that they will give many years, and if possible, their whole lives to the cause.

2. **In Recent Years**, there has been such rapid development in educational and industrial work on our mission fields, that there has been an increasing demand for teachers and other workers for shorter terms of service, usually of not less than three to five years. These workers are sent out under special arrangement with the missions, the terms of which definitely control their support and relationship to the mission in which they serve.

It is expected that all such workers will be earnestly Christian, and will promptly interest themselves in the religious and social welfare of those with whom they work. The Board is gratified to know that many of those who accept such service, take up the study of the language, join the conference and are frequently recommended by the mission for regular missionary service.

As a rule, contract workers do not have a vote as members of the mission, nor do they

receive any support after the conclusion of their term of service on the field.

3. Support: The rates of support now in effect have been determined by the Board after a careful study of the costs of living in the various countries where our missionaries are at work. If changes occur in these conditions, the Board will take these into consideration upon full and careful representation by the Mission Finance Committee concerned. The schedule now in effect, or any necessary changes, will be printed in the Field News Letter.

4. Payment of Bills: The Treasurer of the Board will attend to any personal financial business which the missionaries desire to entrust to him. The directions should in all cases be definite and should be submitted in writing. If the missionary wishes the annual premium on life insurance policies to be paid for him, full information should be submitted in writing to the Treasurer, preferably on a blank furnished by him, and the insurance company should be asked to send notice of such premiums to the office at New York.

All requests to deposit funds or to make other payments should be countersigned by the Mission Treasurer, and thus avoid any misunderstanding when deductions are made at New York.

In case a missionary desires to make

purchases in the United States, a bill for the same when accompanied by a "Request to Pay Bills" signed by the missionary and countersigned by the Mission Treasurer, may be presented to the Treasurer of the Board for audit and payment, and the same will be reported as so much cash remitted to the Treasurer of the Mission, whose duty it shall be to deduct the amount from the next payment to the missionary. In such cases the bill and order attached shall be the proper voucher of the Treasurer of the Board. If a duplicate order is necessary, the missionary must supply it; and, if a duplicate bill is desired, the missionary must require it of the dealer. These "Requests to Pay Bills" may be obtained from the Treasurer of the Mission.

5. **The Purchasing Department** of the Board of Foreign Missions is prepared to purchase and ship goods for missionaries. Order forms with complete instructions will be furnished on application. In all cases the missionary should keep a copy of his order on file for checking up the order when received or for adjustment when necessary.

6. **House and Furniture:** Upon arrival on the field, the missionary will report to the resident Bishop, and the Mission Treasurer, who will see that the missionary is properly housed in accordance with the

regulations of the Mission Finance Committee.

The furniture supplied usually consists of articles such as beds, bureaus, chairs, tables, and stoves. Dishes, pictures, bed and table linen, silverware and articles for adorning and beautifying the home are not supplied by the mission.

7. Appointment: The missionary on the field is subject to appointment by the proper authorities of the church as organized on the mission fields where the Board is at work. The place and work will be assigned him on the field, year by year, by the appointing powers of the church. Appointments are usually made by the presiding Bishop, and in his absence, the district superintendent may make a temporary appointment under the provisions of the Discipline.

8. Outside work: No missionary on the field shall engage in any employment other than that of the regular work of the mission, without the approval of the Board or the presiding Bishop. In the case of work so approved, the remuneration received therefor shall be paid into the mission treasury, and be subject to the order of the Mission Finance Committee and the Board.

9. Business Relations: Every missionary shall keep himself as free as possible, consistent with necessities growing out of

missionary work, from business or political relations and complications with the people dwelling in the country where he is at work. Especially should this be done in all cases where such relation includes any personal advantage or gain to the missionary.

Unless authorized by the mission, no missionary shall borrow from, or loan to nationals on the mission field, either for himself or for missionary work.

10. Personal Funds: All missionaries are cautioned against the practice of investing private funds in mission enterprises. All such funds, when so applied, must be regarded as belonging to the Board and the mission, and subject to the direction of the mission. Private ownership and control of mission work and institutions cannot be recognized, and investment in missionary work of private funds, or of funds given by personal friends, however much appreciated, cannot be regarded as conferring any right of personal control.

In addition, it is not expected that private funds, or funds collected directly by missionaries, even though given to the mission, and for support of the work, will be used except with the approval and under the direction of the Mission Finance Committee.

11. The Status of the Missionary: Missionaries who are related to Annual Con-

ferences are assigned to a given field by the Board and transferred to the foreign field or conference by the Bishops of the conferences concerned. Missionaries who are not members of annual conferences are assigned and sent out by the Board. Those, and only those, accepted by the Board, are considered as Board missionaries.

12. Acceptance of Missionaries on the Field: Persons received into conferences on the field, but not accepted by the Board, are not missionaries of the Board of Foreign Missions, and when such persons are received into Annual or Mission Conferences in foreign countries, they shall be informed at the time, that such reception gives them no claim or recognition as Board missionaries, or to receive the support of Board missionaries, or allowances for children, or furloughs, or retired allowances, from the funds of the Board of Foreign Missions.

Where persons are considered worthy of and desirable for the status of missionaries of the Board, their names should be submitted to the Department of Foreign Personnel of the Board, through a resolution of the Mission Finance Committee, and the usual course for the acceptance and assignment of candidates will follow.

13. Missionaries Leaving the Work of the Board: If a missionary sent out by the

Board, or accepted on the field as a Board missionary, leaves the work of the Board for any other (unless such leave is approved by the Board), he ceases by that act to be a missionary of the Board even though he continues to be a member of a conference on the foreign field, and may subsequently receive appointments therein by the Bishop. The fact of such membership and such appointment does not restore him to the status of a Board missionary. Such status can be restored only by Board action.

14. The Church on the Field: It is the chief aim and purpose of the Board of Foreign Missions to establish in all its fields, a self-sustaining and self-propagating church, that embodies and reflects the ideals and teachings of our Lord. This end is always to be accomplished, as far as possible, without offense to the government and officials of the country wherein the missions of the Board exist.

To establish such a church, the missionary must give much attention to organized efforts for teaching and realizing self-support for all church work; otherwise, it will prove neither self-respecting nor permanent.

15. The Missionary and the Local Church: The proper relation of the missionary to the local church on the field is

fundamental and increasingly vital to its proper development. Usually missionaries have a marked opportunity for presenting the gospel message. Their work is also to "disciple" the people to whom they minister, and to do this they must organize the church, establish Sunday schools, aid in providing church buildings, search out and train leaders and helpers, counsel and advise, and "be all things to all men" that they may win and hold men for Christ.

16. Language Study: The Board regards the ability to speak the local language as an indispensable qualification for regular missionary service. It is expected that all missionaries will devote their first attention to the acquisition of the language; that they will within three years acquire the language, so as to be able to preach or teach, or to carry on with efficiency the work assigned them. Presiding Bishops are expected to report to the Board for recall missionaries who fail to meet the above conditions. Exceptions may be made to this rule, where missionaries are assigned to work in which the use of the vernacular is not required. In making appointments of missionaries presiding Bishops are expected to allow adequate opportunity for the necessary language study.

The Finance Committee of each mission should make suitable financial and other

arrangements for the carrying out of this important requirement.

17. Leave of Absence: Missionaries shall not leave the field without permission of the Bishop, or in the absence of the Bishop, of the district superintendent, and shall not return to the United States without the consent of the Board. Any missionary who leaves his work without such permission will have his salary deducted for the time of such unauthorized absence, and the Mission Treasurer is authorized to withhold the salary for that period, pending definite action by the Board.

18. Health of Missionaries: The Board of Foreign Missions is deeply interested in the health of its missionaries. Many a promising missionary career is cut short by the failure of health of the missionary, or some member of his family. Aside from the personal question, there are others of much importance involved. No one can do efficient work who is not in good health. There are also the difficulties of losing an experienced worker, of the great expense of replacing the missionary, and of sometimes having the work left suddenly without missionary supervision.

Missionaries are expected to have a physical examination at least once in two years, to guard against organic troubles which often develop without one's knowl-

edge. If necessary, the expense of this examination will be paid by the Board. Where possible, this examination should be made by a medical missionary of the Board.

The Board, through its Medical Department, desires to keep as accurate a record as may be feasible of the health of all of its workers. Reports asked for this purpose should be accurately and promptly made. Data gathered will aid the Board in determining matters relating to furloughs, vacations, special medical aid, and health recuperative measures. Physicians attending our missionaries should report promptly to the Medical Department essential details as to any major illness suffered by any of our workers.

19. Annual Vacation: All missionaries are strongly urged to take one month's vacation during each year of service on the field. It is expected the Mission Finance Committee will make regulation as to the time and place for such annual vacation, and provision for expense of travel, if necessary. This vacation period should not exceed a month in duration unless permission is secured for a longer period.

Finance Committees in all fields are advised to search out and render available the most suitable place for health purposes. Their mission program should include the proper development of these localities to the

end that the missionaries of their respective groups may have the best possible opportunity to recuperate their health and vigor. Those working in high lands should go to lower levels and those on the lower levels should seek the mountains for this purpose. Missionaries are advised against the danger of using their vacation period chiefly for sight seeing or travel.

20. Furlough: The missionary furlough is a period of release from mission work on the field. The primary purpose of the furlough is that of the better preparation of the missionary for his work. Weakened nerves should be rested and mind and spirit should be strengthened. These periods are necessary in order that the missionary may keep in touch with home conditions, and the church of which he is a representative. Reunion with friends and relatives, special study in preparation for particular work on the field, and the cultivation of interest and sympathy for the cause of missions, are also proper furlough objectives.

21. Periods of Service: The Board has accepted the principle that wherever practicable, the first term of service should be approximately five years in length, to be followed by a furlough period of special preparation under the direction of the Board. After the first furlough the terms of service on the field shall be from five to

eight years, according to the climate and other conditions. The actual length of the periods of service before the furlough shall be determined by the Board in conference with the Bishops in charge, after consultation with the missionaries on the field concerned.

The above periods are subject to modification for health and other reasons. Furloughs should be so planned that there shall always be a sufficient number of missionaries on the field properly to care for the work, and Bishops and Mission Finance Committees shall always consider the needs of the work in recommending requests for furlough.

Isolated missionaries on the field who labor under peculiar climatic conditions should be allowed a brief mid-term furlough at the expense of the mission. The time and place for such mid-term furlough should be fixed by the Mission Finance Committee, it being understood that such furlough is not to increase the usual term of service.

The limited supply of missionaries on the fields, the interference with the work which results from furloughs and additional burdens which furloughs lay upon colleagues, together with the great expense they entail, make it very desirable that after the second furlough the periods of field

service should, wherever possible, be increased.

22. Length of Furlough: The furlough as a rule should be limited to a period of one year's absence from the work on the field, and should be so arranged if practicable that the return of the missionary will be in time for the succeeding conference, in order that he may at that time receive his appointment for the ensuing year. Any necessary modification of the rule to meet local conditions may be made by the Board upon the recommendation of the Mission Finance Committee.

23. Application for Furlough should be made to the Finance Committee of the mission, stating the reasons therefor, with the Bishop's approval. If the application is on account of health, a medical certificate should accompany the same. These requests, with the recommendation of the Finance Committee, and the concurrence of the Bishop, should be sent forward in time to secure the necessary consent of the Board before the missionary enters upon his furlough. The recommendation for furlough should in each case state the time for proposed departure and return of the missionary named therein.

24. Where Taken: Missionaries are expected to spend their regular furloughs in the United States. If any contemplate re-

maining any portion of the time in any other country, a statement of that fact should be made in the application and consent therefor obtained.

25. Furlough Travel: Travel to and from the field on furlough is governed by the same regulations as those covering the outgoing journey. Account of expense must be kept and reported in the same manner.

26. Future Relation: Before the missionary leaves the field on furlough, the Mission Finance Committee shall pass upon the question of his return to the field and notify him and the Board of its recommendation.

27. Support Ceases: If for any reason a missionary is not to return to the field, his salary will cease upon his entering other employment. Such support, in any event, ceases at the end of six months from the date of leaving the work, unless continued for a longer period by action of the Board.

28. Medical Examination: Missionaries upon arrival in the United States on furlough shall immediately report to the Corresponding Secretary of the Board. Arrangements will then be made, through the Medical Department, for a careful medical examination by an approved physician on special blanks provided. Measures must be promptly taken to correct the health defects noted by the examining physician.

Six weeks before date of return, a satisfactory report on all these matters must be furnished to the Board through its Medical Department.

29. Service on Furlough: If conditions permit, after such period for rest and recuperation as may be necessary in the judgment of the Medical Department of the Board, missionaries on furlough are expected to place themselves at the disposal of the Board for such service or further preparation as may seem best.

30. Support on Furlough: After the missionary has entered upon his furlough, and for the period of one year, he shall be paid the support fixed by the Board for missionaries on furlough. At the expiration of this period such support ceases, unless for sufficient reasons an extension of furlough has been granted by the Board.

The support of a missionary on leave will not be continued as a charge against the budget of the mission involved, for more than eighteen months from the date of departure from the field, provided, when a missionary is engaged in definite work at the request of the mission, with the approval of the Corresponding Secretary, such support may be continued for a longer period.

31. Recall of Missionaries: When the

Board is satisfied that a missionary, for any cause, is unfitted for the work to which he is assigned, or is unable to work in harmony with his brethren, or exert such influence as is deemed promotive of the cause of Christ, it shall, by resolution, recall such missionary and terminate his relation to the Board.

32. Retirement of Missionaries: Retirement may be at any age when physical or other conditions so require, in the judgment of the Board. With the approval of the Board, missionaries may retire at the age of sixty-five, or after forty years of service, and be placed on the retired list of the Board. All missionaries retire automatically at the conference following their seventy-second birthday. If for any reason their continuance in the work thereafter is desired, it shall be subject to a request of the Mission Finance Committee and the approval of the Board.

33. Report of Statistics: The Board of Foreign Missions needs reliable, accurate and complete reports concerning the work upon the field, in order that it may study the development of the work, that it may fairly present to its great constituency the results of their giving and the need for their continued support. Accurate characterizations of the work can be based only upon a thorough knowledge of the

facts. Every missionary of the Board is expected to assist in supplying such data.

Each missionary, in connection with every institution, district, church or missionary enterprise, is advised to make systematic provision for the careful preparation and preservation of useful statistics, with photographic and all other records related thereto, and to instruct his helpers in similar practice.

Wherever possible, it is advisable that the statistical year in use on the field coincide with that of the Board of Foreign Missions, which ends October 31st. Provision must be made in advance in order that statistics may be put in form and transmitted to the proper authorities immediately after the close of the statistical year.

The normal process of the transmission of the statistics to the Board will be for the missionary-in-charge to send them to the statistical officer of the conference, or other designated person, whose duty it shall be to assemble them, see that the reports are made complete and accurate, follow up failures to report, and transmit the completed tabulation to the Corresponding Secretary in New York, to arrive not later than January 1st.

34. Use of Cable: Missionaries are requested to send all code messages to the Board, through the treasurer of the mis-

sion, who acts for the Board in the receipt and transmission of all its messages. The cable address is: Missions New York.

VI. Mission Government

1. **All Mission Work is Organized** into Central Mission Conferences, Annual Conferences, Mission Conferences and Missions. Central Mission Conferences have such powers as are delegated to them by the General Conference. The Annual Conferences in foreign fields have all the power of Annual Conferences in the United States. Mission Conferences may do all that Annual Conferences can do, except to elect delegates to the General Conference. Missions, in annual meetings, have the power of district conferences.

VII. The Maintenance of Missions

1. **Support of Work:** The church has assumed the support of its missions and committed to the Board of Foreign Missions the duty of securing such support through the pastors and congregations, in accordance with prescribed plans for raising the needed funds.

2. **Annual Budget:** The plan followed for the support of the work on foreign fields is for each Mission Finance Committee to prepare proposed budgets, made up of a careful estimate of the necessary ex-

penses of the work, for both recurring and non-recurring needs. These proposed budgets are forwarded to the Board on prescribed forms, with recommendations for presentation to the Board at its annual meeting, and should be so sent as to arrive in New York by September 1st of each year.

3. Appropriations: Appropriations are then made by the Board, as far as possible in accordance with the budgets submitted. The appropriations are based on the official offering of the church for the cause of foreign missions during the preceding twelve months.

4. Revision of Budgets: Upon receipt of information as to the amount of appropriation made, and instructions sent therewith by the Board, the Mission Finance Committee should revise the budgets in accordance with and within the limits of the appropriations so made, and report the itemized revision to the Board for confirmation or modification. These revised budgets should also be submitted upon the prescribed forms furnished for the purpose.

5. Lapsed Appropriations: At the end of the fiscal year should any of the accounts have items of recurring expense containing a credit, the amount of such credit shall be used for liquidation of similar accounts having a debit balance;

provided, that in accounts for new missionaries, transit, land and buildings, the credit shall not be used for any other purpose than that stated in the revised budget, and approved by the Board. If these balances are not so used, they will lapse into the treasury, and must have the sanction of the Board to be expended, or included in the revised budget of the succeeding year.

6. Emergency Fund: Unforeseen emergencies may be provided for by the Board through special grants.

Applications for grants must be made on resolution of the Mission Finance Committee. Missions are not at liberty to apply for emergency grants in support of work. Real emergencies only should be presented to the Board for consideration.

7. Parish Abroad Plan: An individual, a church or group of churches may undertake, through an agreement with the Board, to support a missionary, or his work, as a "Parish Abroad." Many churches have adopted the plan, which involves the regular reporting by the missionary to the individual, church or churches undertaking the support of the work, in order to continue the interest and the gifts.

8. Designated Gifts: Donors may designate their gifts for particular projects and kinds of work included within the proposed budgets of any of our mission fields.

These gifts should in every case pass through the Board Treasury.

If designated gifts should be sent direct to the missionary on the field, full information as to the amount and intended use of the gift shall be sent promptly by the missionary to the Board Treasurer for administrative action.

Monthly statements of designated gifts for each field will be sent to each Mission Treasurer, and he shall immediately furnish to each missionary an exact statement of gifts for his work.

Upon receipt of the statement so furnished by the treasurer, each missionary should promptly correspond with donors for his work, that they may be informed of the assignment of the gifts and the progress of the work they are supporting.

It will be necessary for the missionaries, as heretofore, to use each gift in accordance with the information and instructions sent by the New York Office.

The office in New York should be kept informed as to the assignment or use of each unassigned new gift, or of changes in assignments of the old gifts.

The fullest co-operation of all missionaries is sought in maintaining the sympathy and interest of donors in the work they are supporting.

9. Appeals for Designated Gifts: Mis-

sionaries are not to make special appeals for support of their work without having first secured the approval of the Mission Finance Committee and of the Corresponding Secretary.

Designated gifts from America sent to a given field are subject to treatment by the Board as a part of the total amount appropriated by the Board for that field for the year in which such gifts are sent. Exceptions to this policy are made only by special action of the Board on presentation of the facts in any given case.

VIII. Mission Treasurers

1. Appointment: All Branch and Mission Treasurers are appointed by the Board. The Mission or Finance Committee may nominate or recommend, but the appointment or removal is wholly within the power of the Board.

2. Responsibility: The Mission Treasurers so appointed are responsible to the Board through its Committee on Finance and its executive officers, for the proper performance of their duties as treasurers. They shall guard its interests and shall, through the Corresponding Secretary, and Board Treasurer, receive instructions.

3. Disposition of Remittances: Such remittances as shall be sent the Mission Treasurer by the Board for items of the

budgets as revised by the Mission Finance Committee and approved by the Board, shall be disposed of as directed, and in no other way. He shall require for each payment a receipt, that shall be consecutively marked and numbered on the back, and filed. If payments are made through district superintendents, missionaries or other persons, he shall require each voucher to be returned, so as to be dealt with as above.

Missionary support and other items of appropriation shall be paid monthly, after the 20th of the month, but not in advance.

4. Loaning Funds: The Mission Treasurer shall not loan funds of the Mission under any circumstances; he is forbidden to receive money on deposit, or for investment on personal account, or in any enterprise or security, unless especially authorized so to do by the Board.

5. May not Make Drafts: No Mission Treasurer, or other person, is permitted to make drafts on the Treasurer of the Board of Foreign Missions except on the authority of the Board or its executive officers.

6. Sale of Exchange: Bills of exchange of the Board should not be sold unless the mission is in actual need of the funds.

7. Detailed Accounts: In books, or on forms provided solely for that purpose, and which shall be the property of the Board of Foreign Missions, the Mission Treasurer

shall keep a full and detailed account of all receipts and disbursements on account of the appropriations, grants by the Board, designated gifts, and of any other mission funds received. In the accounts so kept he should refer to each voucher by its number, and properly designate by number each remittance, and the amount received for it in the currency of the country.

8. Report to Board Treasurer: Each Mission Treasurer shall make up and send to the Treasurer of the Board a trial balance and financial statement of his mission accounts on prescribed forms, as soon as possible after the 30th of June and 31st day of December of each year. These statements shall be duly audited and signed by the auditing committee, and accompanied by such statements of certification as the committee may deem necessary to make. In making these statements it is requested that they be made comparatively, showing balances in all accounts in statements sent for the period next preceding the period being reported. Should there appear on the statement any unusual debits or credits, the treasurer must submit a report with full explanation of such items.

The Mission Treasurer shall also keep in some book such other accounts as may be necessary to a perfect understanding of the financial affairs of the mission. He shall

preserve all letters received and copies of letters sent upon the business of the mission. All books, accounts and files with any other records shall be delivered by the treasurer to his successor in office, and shall be open to the inspection of any member of the mission at any proper time.

9. Bank Accounts: All mission funds should be kept in reliable banks. Such accounts shall never be personal accounts, nor in any way mingled with the personal affairs of the treasurer. All accounts of Branch Treasurers shall be in the name of the "_____ Branch, of the Board of Foreign Missions of the Methodist Episcopal Church, by _____, Branch Treasurer." Accounts of the Mission Treasurers shall be in the name of the "Methodist Episcopal Mission by _____, Treasurer."

10. Expenditures: The Branch or Mission Treasurer shall, in no case, either directly, or by assuming obligations for the future, at the request of, or by the direction of any person or persons, allow to be expended for the year more than is authorized by the Board for that particular year. He may not exercise, in the name of the Board of Foreign Missions, any authority that is not expressly conferred upon him by the Board. All matters involving and authorizing obligations not otherwise approved should be referred to the Board.

11. Unauthorized Bills: The Mission Treasurer may pay no bills except such as are distinctly covered by the annual appropriation, or other mission funds in hand, as may be authorized by the Board. All claims not authorized should be reported to the Board for its action.

12. Travel Accounts: The Mission Treasurer shall require, promptly, of each missionary arriving on the field an itemized statement of his outgoing expenses, a copy of which he should send to the Corresponding Secretary in New York without delay.

13. Real Estate Accounts: Real estate accounts should be kept apart from those of the current expenses of the mission. Each piece of property should have a distinct account, and the real value and present condition of each should be reported to the Corresponding Secretary, annually, and especially when a transaction is completed.

14. Titles: Where it is possible, all titles should be taken in the name of the Board of Foreign Missions of the Methodist Episcopal Church, incorporated by the Legislature of the State of New York, U. S. A. Where this is not possible, the titles should be taken in such a way as the Board has provided. If no special provision has been made, direction should be sought from the Board Treasurer at New York. If this cannot be obtained in time,

the title may be taken in the name of the Mission Treasurer, or other missionary official, and a declaration of trusteeship should then be executed and promptly deposited with the Treasurer of the Board at New York; provided, that special arrangements for holding property in any particular field may be made, with approval of the Board.

The Mission Treasurer shall keep a careful list of all properties belonging to the Board in the territory over which he exercises his duty as treasurer, and shall take the necessary steps to complete the titles of such property, in accordance with the regulations of the Board. In the taking of titles, the treasurers are instructed, as far as possible, to comply with the regulations of the Board, at the time of making payment for the property.

15. Care of Mission Property: Unless otherwise directed by the Board, the treasurer shall keep in a fire-proof safe or vault all deeds, abstracts, notes, and other papers representing pecuniary value. He shall receive and credit to the Board of Foreign Missions all issues and incomes of its properties in the mission, and report the same to the Board. He shall exercise a general supervision over all its real estate, reporting the condition of the same to the Board from time to time as he may think necessary, or

as requested by the Corresponding Secretary.

As a rule all property of the Board in foreign fields should be adequately insured.

Mission Treasurers shall arrange for such insurance through the Treasurer of the Board. Application to the Treasurer for insurance shall be made on recommendation of the Mission Finance Committee.

16. Cables: The Mission Treasurer shall be the custodian of the Mission Code, and shall receive and send all messages for and on behalf of the mission or its work.

Mission Treasurers should, wherever possible, register a cable address on the field. The word "Methodist" is preferred. If this cannot be registered, the word "Memis" is recommended; the word "Mecosa," for Southern Asia only.

17. Certificates of Deposit: When any of our missionaries in foreign lands desire to make payments in the United States of specific amounts, the money may be paid to the treasurer of the mission, whereupon he shall issue a certificate of deposit on the prescribed form, to the order of the person making the deposit, which will be duly honored on presentation to the Treasurer of the Board at New York.

The following regulations govern the issuing of certificates of deposit: The

amount for which a certificate of deposit may be issued is limited to \$200; such certificates may be issued by the treasurers of missions only for deposits actually made, and not in anticipation of money to be received or salary to fall due; to missionaries only, except in specially authorized cases.

18. List of Payments: The Treasurer of the Board will send to each mission monthly, with each remittance, a list of payments of bills on account of missionaries on the field, the aggregate of which shall at once be credited to the Board as so much remittance.

IX. Mission Finance Committee

1. Membership: A Finance Committee shall be organized in each mission, the members of which shall be elected by the annual conference or mission, and their names reported to the Board for confirmation. The Committee is particularly charged with the duty of administering the appropriations, and all other funds received for the support of the work, in accordance with established regulations and accompanying instructions.

2. The Direction and Control of all matters relating to the support and maintenance of the missionaries of the Board may be vested in a committee of Board missionaries only.

Wherever practicable, the direction and control of all other property and financial matters may be committed to a committee composed of both missionaries and representative persons, chosen from nationals of the country, the selection of said committee, and the conduct of its affairs, to be in accordance with the regulations and instructions of the Board.

3. Proposed Budgets: Among other duties the Mission Finance Committee is charged with the preparation of the proposed annual budgets. These proposed budgets consist of a carefully prepared estimate of the proposed annual expenses on prescribed forms, provided by the treasury department, and in accordance with the instructions of the Board.

4. Budgets: For the purposes of administration the proposed field budget has been divided into two sections—recurring items, such as missionary salaries, transits, rents, support of national workers, etc.; and non-recurring items, such as property, debts, Centenary advances, and the like.

In preparing the proposed annual budgets, the committee is instructed to give due attention to the subject of self-support, to which all missionaries are expected to give constant attention, however small the amount that may at first be obtained.

The proposed budgets should include the support of all persons connected with the mission, whether on the field or on furlough, and also all expected outgoing and return expenses, and amounts needed for reimbursements.

The proposed budgets so prepared must be in the hands of the Corresponding Secretary by the first day of September of each calendar year, that they may be carefully considered and ready for presentation at the annual meeting of the Board.

The Mission Treasurer should in all cases retain copies of the budget so prepared, and of the covering letters.

Other duties of the Mission Finance Committee are:

5. Revision of Budgets: To arrange a revision of the proposed budgets, in accordance with the appropriations made by the Board, and the accompanying instructions, and which revision shall also be subject to the approval of the Board. When the revised budgets have been approved by the Board, they become the basis of payment by the Mission Treasurer.

6. Report of Statistics and Work. To arrange for the preparation and transmission through the Mission Treasurer of such annual reports of statistics and work, as is required by the rules and regulations of the Board, including the sending promptly to

the Board of a complete record of all Finance Committee actions taken.

No new or increased work shall be undertaken except on recommendation of the Mission Finance Committee, approved by the Board, and provided for in the revised budgets of the mission.

7. Approve Bills: To approve bills presented by the treasurer for payment of legitimate charges within the appropriations.

8. Purchase of Real Estate: To make all purchases of real estate for which authorized appropriations have been made by the Board, and permission granted.

9. Real Estate Improvements: To make improvements on real estate after appropriations for the same have been duly made by the Board.

10. Disposition of Real Estate: To sell or exchange without additional expense, where interests of the mission require it, real estate to the value not exceeding \$500.

11. Emergencies: To provide for unexpected emergencies imperiling life or property, where the exigency does not permit of delay.

12. Moving Expenses: To determine what are proper moving expenses for a pastor, or allowance for travel expenses to

and from annual meetings of missions or conferences.

13. Mission Furniture: To estimate the amount and character of mission furniture to be required for each mission property, and determine where such should be used.

14. Requests to the Board: To consider all applications to be made to the Board for emergency grants; for permission to use funds in hand other than appropriations for specific objects, or for other purposes; and to recommend, revise or refuse any such applications.

15. Furloughs and Retirement: To recommend to the Board, the presiding Bishop concurring, the return of missionaries to the United States on furlough, or their retirement.

16. Support of National Workers: To regulate the support of preachers and workers employed in the field, subject to reports on their progress in the prescribed courses of study, and with due regard to their usefulness, size of their families, and cost of living in the place where they are assigned.

17. Auditing Accounts: On nomination of the Mission Finance Committee, the presiding Bishop of every mission shall annually appoint a committee whose duty it shall be to audit, semi-annually, all accounts of Branch* and Mission treasurers,

and of institutions within the mission. Where possible, the work on accounts of Branch Treasurers shall be done by certified accountants. Such auditors shall certify their audit on the books examined, and the accounts of treasurers of the missions forwarded to the Board. They shall also make a report of their work to the Mission Finance Committee.

Care must be taken by the auditing committee, not only to examine the vouchers presented, and to see that the footings are correct, but also to ascertain that the disbursements have been made in accordance with the action of the Mission Finance Committee and the instructions of the Board.

18. Nomination of Trustees: This Finance Committee may also nominate trustees for holding Board property where the regulations of the Board cannot be carried out.

19. Mission Correspondent: The Mission Finance Committee shall also nominate for appointment by the Bishop a mission correspondent. It shall be the duty of this correspondent to present to the Board such annual statements and other reports as he may be directed to make by both the Mission Finance Committee and the Conference.

X. The Purchase and Sale of Mission Property

1. Real Estate, Land or Buildings may be purchased, and improvements made, only on recommendation of the Mission Finance Committee and the direct order of the Board, and though such purchase or improvements are to be made from mission funds especially contributed for the purpose, or private funds.

2. The Mission Finance Committee is not authorized, on its own initiative, to purchase property for the Board or mission, to sell property of the Board or mission, to mortgage or otherwise encumber property of the Board or mission, to borrow money on behalf of or lend money of the Board or mission, except with permission therefor from the Board. Requests for such permission should be made to the Board by the Mission Finance Committee, in its regular session held twice a year, through the Mission Treasurer.

3. In Case of Emergencies in the purchase of property, option may be taken, and full representations made by letter, which will be answered by cable where necessary for immediate action. No emergency will be considered to exist in any case where there has been sufficient time to acquaint the Board by letter with the need, and the proposed method of meeting it.

4. **Property Not in Use** and not likely to be needed for missionary purposes should, with the approval of the Board, be disposed of promptly by the Mission Finance Committee or as soon as a fair price can be obtained. The funds received therefor should be promptly reported to the Board.

Where property not used by the mission cannot be sold, it should be rented as advantageously as possible, and the proceeds reported to the treasurer of the Board. In such cases the character of the tenant should be carefully considered, and the proposed use of the property be in harmony with the purposes of the Board.

XI. Printing Plants and New Publications

1. No printing plant or new publication shall be established without the sanction of the Board, nor shall any printing establishment of the Board be used for private work, or for the printing of missionary publications except by authorization of the mission publishing committee. The Board has adopted a well defined policy regarding the establishment and maintenance of mission presses, and reserves the right to direct and control the maintenance and policy of printing plants and publishing houses at work on its mission fields.

XII. Educational Work

I. **The Educational Work** of the Board of Foreign Missions is founded upon the same deep missionary purpose as the evangelistic work, and cannot be sustained by the time and strength of missionaries and funds of the Board unless it is clearly auxiliary to the preaching and teaching of the gospel, the preparation of an indigenous Christian ministry, the creation of local Christian leaders, and the establishment of a Christian civilization.

XIII. English-Speaking Work

I. Self-supporting: Churches for English-speaking, and other people of Protestant origin, may be established in mission fields, on recommendation of the resident Bishop and Mission Finance Committee and approval of the Board, and it is a well established policy that such churches shall become self-supporting at an early date.

XIV. Accounting of Institutions and of Institutional Work

I. All Incomes and Funds derived from the maintenance of institutions and of institutional work shall be administered by the Mission Finance Committee. This committee shall adopt regulations for the administration of such funds, and for an audit of the accounts of each institution, to

determine the proper use of the funds according to such regulations. The surplus derived from the maintenance of such work shall be paid over annually to the Mission Treasurer, to be administered as other Board funds.

In institutions, such as colleges, universities, hospitals and dispensaries, theological seminaries, publishing houses, and other major institutions of the kind, the question of accounting and of general administration shall be arranged for, through local committees appointed by the presiding Bishop or elected by the conference in which such institutions are located, unless otherwise provided for by special action of the Board.

XV. Missionary Physicians

1. Physicians and Dentists sent out as missionaries of the Board are expected to render ordinary services without charge to all our missionaries and their families on the fields under such rules as may be established by the Mission Finance Committee. Services to missionaries other than of our Church may be charged for or not, in conformity with the general agreement and spirit of comity operating in each particular field.

Missionary physicians and dentists are required to render an annual account of professional receipts and expenditures to

the Mission Finance Committee, together with an annual inventory of medicines and instruments in their possession. Any surplus on hand may be used for development of the particular work, with the approval of the Mission Finance Committee.

XVI. Co-operation and Union

1. Union Work: There is an increased tendency toward missionary union in education, medical and other work of like character. Missionaries should look with favor, wherever possible, on such movements. However, they should take no steps toward committing their mission to any such project without first having secured the approval of the Board.

XVII. Field News Letter

1. The Field News Letter will be issued from time to time by the Board of Foreign Missions, as a means of communicating with all missions. Specific directions for procedure, for change in policy or program, will appear therein. Missionaries are expected to study carefully and follow these instructions, and should file the Letter for regular reference. The Letter is a continuous supplement to the Missionary Manual.

